IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 16945 of 2004

Between:
M/s. Surender Oil & Dhall Mills, Maharajgunj, Hyderabad, rep by its Partner,
Mahesh Kumar Agarwal

..... PETITIONER

AND

1 The Addl. Commissioner of Commercial Taxes (Legal) (Fac), O/o. the Commissioner (CT), Commercial Taxes Complex, Station Road, Nampally, Hyderabad.
2 The Dy. Commissioner of Commercial Taxes, Charminar Division, Hyderabad.
3 The Commercial Tax Officer, Maharajgunj Circle, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or a Direction, preferably one in the nature of a Writ of Mandamus, declaring the action of the 1st respondent in rejecting the Revision (Stay) application in his proceedings CCT's Ref.No. L.III(2)/1306/2004, Dated 12-8-2004 in respect of the assessment year 1993-94(APGST) as illegal, arbitrary and unconstitutional and consequentially direct the 3rd respondent not to take coercive steps for realisation of the disputed tax of Rs. 14,30,602/- from the petitioner.

Counsel for the Petitioner : MR.A.K.JAISWAL

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court at the admission stage, made the following :

ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of eight weeks. For eight weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within eight weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

22nd September, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Addl. Commissioner of Commercial Taxes (Legal) (Fac), O/o. the Commissioner (CT), Commercial Taxes Complex, Station Road, Nampally,
Hyderabad.
2 The Dy. Commissioner of Commercial Taxes, Charminar Division, Hyderabad.
3 The Commercial Tax Officer, Maharajgunj Circle, Hyderabad.
4 Two C.Cs. to the G.P. for Commercial Taxes, High Court Buildings,
Hyderabad (O.U.T).
5 Two C.D. copies.